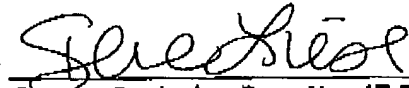


REMARKS/ARGUMENTS

Should any additional fees be necessary, the Commissioner is hereby authorized to charge or credit any such fees or overpayment to Deposit Account No. 50-1901 (Reference No. 60021-379801).

Respectfully submitted,

By



Steven C. Lieske, Reg. No. 47,749
Customer No. 29838

Oppenheimer Wolff & Donnelly LLP
45 South Seventh Street, Suite 3300
Minneapolis, MN 55402
Telephone: 612.607.7508
Facsimile: 612.607.7100
E-mail: SLieske@oppenheimer.com